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WHAT IS CLAIMED IS:

- A data linking system for linking data between a transmitter side and a receiver side, comprising:
 - a data storage device for storing said data:
- a transmitter-side data linking apparatus including transmitter-side storage information management means for managing storage information concerning control of storage of said data in said data storage device, transmitter-side storage information interface means for transmitting and receiving said storage information for linkage with said receiver side, and data writing means for writing said data into said data storage device based on said storage information; and
- a receiver-side data linking apparatus including receiver-side storage information management means for managing said storage information concerning control of storage of said data in said data storage device, receiver-side storage information interface means for transmitting and receiving said storage information for linkage with said transmitter side, and data reading means for reading said data from said data storage device based on said storage information.
- 25 2. A data linking system according to claim 1, wherein said transmitter-side storage information management means and said receiver-side storage information

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management means each manage a writing start number for use in writing said data into said data storage device and a reading end number for use in reading said data from said data storage device.

3. A data storage device for storing data, comprising:

data interface means for performing interfacing for writing or reading of said data; and

data storage means for storing said data.

4. A transmitter-side data linking apparatus for linking data, comprising:

transmitter-side storage information management means for managing storage information concerning control of storage of said data in a data storage device arranged outside said transmitter-side data linking apparatus;

transmitter-side storage information interface means for transmitting and receiving said storage information for linkage with a receiver side; and

data writing means for writing said data into said data storage device based on said storage information.

5. A receiver-side data linking apparatus for 25 linking data, comprising:

receiver-side storage information management means for managing storage information concerning control of

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storage of said data in a data storage device arranged outside said receiver-side data linking apparatus:

receiver-side storage information interface means for transmitting and receiving said storage information for linkage with a transmitter side; and

data reading means for reading said data from said data storage device based on said storage information.

 A financial information processing system for processing financial information for a financial institution,

 $\begin{tabular}{lll} the & financial & information & processing & system \\ comprising: & & & \\ \end{tabular}$

a journal storage device for storing journals related to said financial institution;

a transmitter-side processing apparatus including transmitter-side storage information management means for managing storage information concerning control of storage of said journals in said journal storage device, transmitter-side storage information interface means for transmitting and receiving said storage information for linkage with a receiver side, and journal writing means for writing said journals into said journal storage device based on said storage information; and

a receiver-side processing apparatus including receiver-side storage information management means for managing said storage information concerning control of

storage of said journals in said data storage device, receiver-side storage information interface means for transmitting and receiving said storage information for linkage with a transmitter side, and journal reading means for reading said journals from said journal storage device based on said storage information.

- 7. A financial information processing system according to claim 6, wherein said transmitter-side storage information management means and said receiver-side storage information management means each manage a writing start number for use in writing said journals into said journal storage device and a reading end number for use in reading said journals from said journal storage device.
- 8 A financial information processing system according to claim 6. wherein said transmitter-side processing apparatus and said receiver-side processing apparatus perform processing for linking between accounting-related operations and information-related operations or between weekday operations and weekend operations, via said journal storage device.
- 9. A journal storage device for storing journals
 25 related to financial information for a financial institution.

the journal storage device comprising:

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journal interface means for performing interfacing for writing or reading of said journals; and

journal storage means for storing said journals.

10.A transmitter-side processing apparatus for linking journals related to financial information for a financial institution, and thereby performing finance-related operations.

the transmitter-side processing apparatus comprising:

transmitter-side storage information management means for managing storage information concerning control of storage of said journals in a journal storage device arranged outside said transmitter-side processing apparatus;

transmitter-side storage information interface means for transmitting and receiving said storage information for linkage with a receiver side; and

journal writing means for writing said journals

20 into said journal storage device based on said storage
information.

11. A receiver-side processing apparatus for linking journals related to financial information for a financial institution, and thereby performing financerelated operations,

the receiver-side processing apparatus comprising:

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receiver-side storage information management means for managing storage information concerning control of storage of said journals in a journal storage device arranged outside said receiver-side processing apparatus;

receiver-side storage information interface means for transmitting and receiving said storage information for linkage with a transmitter side; and

journal reading means for reading said journals from said journal storage device based on said storage information.